



MEMORANDUM
Office of the
COUNTY EXECUTIVE
COUNTY OF PLACER

TO: Honorable Board of Supervisors
FROM: Donald G. Lunsford, County Executive Officer
DATE: September 19, 2000
SUBJECT: **FY 2000-01 Final Budget Adoption**

ACTION REQUESTED

Approve resolutions adopting the FY 2000-01 Placer County Final Budget in the amount of \$283,734,044 and the Final Budgets of special districts governed by the Board of Supervisors in the amount of \$13,439,864; approve the County Master Fixed Assets List for FY 2000-01, and adopt an Ordinance amending the personnel allocations of various departments to reflect position changes approved in the FY 2000-01 budget.

BACKGROUND

Since the Proposed Budget was adopted on June 20th, a number of changes have been made to that document. During budget workshops your Board approved several rebudgeted items, as well as additional expenditures for new positions, equipment and projects. At the final budget hearing your Board also approved additional appropriations and increases to General Fund reserves.

Also affecting the budget was the calculation of the final year-end fund balance carryovers for each of the twelve operating Funds in the county budget and for the special districts governed by your Board. In most instances the actual fund balances had increased from Proposed Budget estimates, and the increases were redistributed to the various budgets within the respective Funds or added to Fund reserves.

All of the changes referred to above have been previously acted on by your Board, either at the workshops or at the public hearing, except for final adjustments due to adjustments of Fund Balances as noted at the hearing.

The Final Budget ¹ before your Board today represents an increase of \$13,299,709 over the adopted Proposed Budget, as detailed in the following chart.

¹ County operating funds only, which exclude internal service, enterprise, and special district funds. Summary Final Budget information on the latter funds will be filed with and available from the Clerk of the Board for the Final Budget Adoption.

RECONCILIATION OF PROPOSED TO FINAL BUDGET BY FUND

FUND	PROPOSED BUDGET	BUDGET CHANGES	FINAL BUDGET
General	\$170,023,734	\$9,940,925	\$179,964,659
Community Services	1,116,715	3,391	1,120,106
Special Aviation	10,000	5,004	15,004
Public Safety	31,461,486	1,546,366	33,007,852
Gold Country Adv. & Promotion	191,825	204,063	395,888
Road	18,058,953	2,456,129	20,515,082
Fish & Game	6,509	-765	5,744
Building	11,613,753	-1,310,968	10,302,785
Tahoe TOT	4,011,000	1,325,073	5,336,073
Library Fund	2,795,460	209,846	3,005,306
Fire Control	700,022	98,197	798,219
Mental Health/Systems of Care	30,444,878	-1,177,552	29,267,326
TOTAL	\$270,434,335	\$13,299,709	\$283,734,044

FISCAL IMPACT

As noted above, the Final Budget before your Board today represents an increase of \$13,299,709 over the Proposed Budget. Approval of the recommended appropriations of additional fund balance and revenues will result in a balanced budget for the County for FY 2000-01 as shown on the following chart. Changes in specific Funds are discussed in the supplemental narrative following the chart and, for the General Fund, on Attachment A.

FY 2000-01 COUNTY BUDGET — SOURCES & USES

COUNTY OPERATING FUND	AVAIL. FUND BALANCE	ESTIMATED REVENUES	TOTAL BUDGET RESOURCES	TOTAL BUDGET USES – EXPEND. & RESERVE ADD'NS.
General	\$22,721,060	157,243,599	\$179,964,659	\$179,964,659
Comm. Services	3,391	1,116,715	1,120,106	1,120,106

Special Aviation	5,004	10,000	15,004	15,004
Public Safety	2,774,882	30,232,970	33,007,852	33,007,852
Gold Country Adv. & Promotion	204,063	191,825	395,888	395,888
Road	2,157,082	18,358,000	20,515,082	20,515,082
Fish & Game	3,544	2,200	5,744	5,744
Building	4,496,862	5,805,923	10,302,785	10,302,785
Tahoe TOT	1,325,073	4,011,000	5,336,073	5,336,073
Library Fund	330,446	2,674,860	3,005,306	3,005,306
Fire Control	83,997	714,222	798,219	798,219
Mental Health	8,349	29,258,977	29,267,326	29,267,326
TOTAL	34,113,753	\$249,620,291	\$283,734,044	\$283,734,044

RECOMMENDATION

In conclusion, it is recommended that your Board:

1. Adopt the attached Resolution approving the 2000-01 Final Budget of \$283,734,044, including the specific final, technical and closing adjustments as summarized on the attached Budget Schedules and Attachments A and B;
2. Adopt the attached Resolution approving the 2000-01 Final Budgets for the County Service Areas, Sewer Maintenance Districts and Lighting Districts governed by the Board of Supervisors, as summarized on the Budget Schedules for the Special Districts; and
3. Adopt the attached Ordinance amending the personnel allocations of various county departments as contained in the 2000-01 Final Budget.

DGL:GC:LH

Supplementary Information – Operating Funds

Attachment A: Adjustments to General Fund Proposed Budget

Summary County Personnel Allocations

County Final Budget by Major Expend. Function

SUPPLEMENTAL INFORMATION
FY 2000-01 FINAL BUDGET ADOPTION

SUBJECT:

Final Budget Adoption – Recommended Operating Fund Changes from the FY 2000-01
Proposed Budget

SUMMARY OPERATING FUND CHANGES:

General Fund — \$179,964,659

The increases in the General Fund were from carryover fund balance, increased revenues and transferred fund balance from the Public Safety Fund, due to the transfer of Family Support, as itemized on Attachment A. Additional final Fund Balance was appropriated to reserves.

Community Services — \$1,120,106

The increase in the Community Services Fund from carryover fund balance was recommended for appropriation to reimburse County costs and to reserves for future community needs.

Special Aviation — \$15,004

The increase in the Special Aviation Fund from carryover fund balance was recommended for appropriation to reserves for future airport needs.

Public Safety Fund — \$33,007,852

The increases in the Public Safety Fund from carryover fund balance and increased revenues were recommended for appropriation for increased salary and benefit costs, miscellaneous program costs, additional fixed assets, and the transfer of \$469,349 in fund balance to the General Fund due to the transfer of Family Support.

Gold Country Advertising & Promotion — \$395,888

The increase in the Gold Country Advertising & Promotion Fund from carryover fund balance was recommended for appropriation for additional contract services and special promotional projects.

Road Fund — \$20,515,082

The increases in the Road Fund from carryover fund balance and increased revenues were recommended for appropriation for construction, road surface treatments, contract services, equipment and the Tahoe Relocation Reserve. Additional final Fund Balance was appropriated to reserves.

Fish and Game — \$5,744

The decrease in the Fish and Game Fund from reduced carryover fund balance was recommended for adjustment from program expenditures.

Building Fund — \$10,302,785

The decrease in the Building Fund from reduced carryover fund balance was primarily due to early contracting and encumbrance of project costs in FY 1999-00, which in turn reduced the budget appropriations required for FY 2000-01 construction. The fund balance adjustment was partially offset by increased revenues. Additional final Fund Balance was appropriated to reserves.

Tahoe TOT — \$5,336,073

The increase in the Tahoe TOT Fund from carryover fund balance was recommended for appropriation for additional contract promotional services, completion of the Tahoe City sidewalks project and minor, miscellaneous costs.

Library Fund — \$3,005,306

The increases in the Library Fund from carryover fund balance and increased revenues were recommended for appropriation for various operating services and supplies and for Library contingencies and reserves.

Fire Control Fund — \$798,219

The increases in the Fire Control Fund from carryover fund balance and increased revenues were recommended for appropriation for minor operating cost increases and for contingencies and reserves. Additional final Fund Balance was appropriated to reserves.

Mental Health/Systems of Care Fund — \$29,267,326

The decrease in the Mental Health Fund represented the recommended shift of \$2.3 million in costs to the General Fund for mental health inpatient services and for Mental Health Fund contingencies and reserves. The transfer of costs to the General Fund was partially offset by a return of \$1.4 million in CalWORKs performance incentives from the Mental Health Fund to HHS for other future uses. Also added was an allocation of supplemental CalWORKs funding for eight additional positions that were included on the RIFA list.

Attachment A

FINAL BUDGET ADJUSTMENTS TO FY 2000-01
GENERAL FUND PROPOSED BUDGET

SOURCES OF ADDITIONAL FUNDING

1.	Additional fund balance	\$7,121,060
2.	Additional property taxes due to A.V. growth	1,995,500
3.	Local government fiscal relief in state budget (reduction from May Revise)	-413,500
4.	Other additional revenues (\$515,810 for Family Supp. & CalWORKs; \$252,706 misc.)	768,516
5.	Family Support equity transfer from Public Safety Fund	469,349

TOTAL GENERAL FUND ADDITIONAL RESOURCES**\$9,940,925****PROPOSED USES OF ADDITIONAL FUNDING**

1.	Board Budget Priorities	\$1,500,000
2.	Addition to Approp. For Contingencies for anticipated increased County costs	1,300,000
3.	Budget for new Land Development Permitting System	1,300,000
4.	Additional funding for new land development building	1,100,000
5.	Recommended Capital Improvement project augmentations	1,100,000
6.	Mental Health operating contingencies/reserves (2.5% of budget)	761,000
7.	Increase for Mental Health inpatient program	500,000
8.	Proposed increase General Reserve for 5% of operating budget increases	345,000
9.	Proposed incr. in CalWORKs program costs (offset by incr. CalWORKs revenue)	329,716
10.	Rebudget FY 1999-00 contribution for road overlays	304,000
11.	Fouts Springs Juvenile Camp JPA Participation	250,000
12.	Replacement of Bull computer for Payroll/Personnel system	220,000
13.	Other misc. Budget Workshop approved budget additions (<i>net rev. funded portion</i>)	210,804
14.	Increase in Family Supp. program costs (offset by incr. Family Supp. revenue)	186,094
15.	Proposed Contingency increase from Family Supp. fund transfer (\$469,349) less reserve increase (\$345,000) above	124,349
16.	Funding for Hydroelectric Analysis	100,000
17.	Additional funding for BOS staff	100,000
18.	Review/assessment study of "Best Business Practices" for Land Development Depts.	75,000
19.	Additional Final Fund Balance to Contingencies	69,614
20.	Add'l. RIFA Budget increases & Rebudgets (<i>net rev. funded portion</i>)	41,902
21.	Additional funding for Placer County Arts Council	32,590
22.	Decreased funding for American River (to be funded from Contingencies if required)	-10,000
23.	Balance allocated to Contingencies	856

TOTAL PROPOSED GENERAL FUND BUDGET ADJUSTMENTS**\$9,940,925**

POSITION ALLOCATION - FY 2000-01 SUMMARY FINAL BUDGET WITH BOS ADOPTED POSITIONS

FUND-APPROP.	DEPARTMENT	ACTUAL ALLOC 1998-99	EST/ACTU AL ALLOC 1999-00	DEPT REQ'D 2000-01	CEO REC'D 2000-01	BOS ADOPTED 2000-01
<u>COUNTY OPERATING FUNDS:</u>						
<u>GENERAL FUND:</u>						
	ADMINISTRATIVE SERVICES	77	77	77	77	77
	DEPARTMENT:					
	AGRICULTURAL	10	11	13	12	13
	COMMISSIONER:					
	ASSESSOR:	70	73	78	73	78
	AUDITOR:	36	36	36	36	36
	BOARD OF SUPERVISORS:	10	10	10	10	11
	BUILDING DEPARTMENT:	34	35	35	35	35
	COUNTY CLERK-RECORDER-		45	47	45	48
	REGISTRAR OF VOTERS:					
	COUNTY COUNSEL:	16	18	20	20	20
	COUNTY EXECUTIVE OFFICE:	38	48	48	48	48
	DISTRICT ATTORNEY:	86	87	120	87	89
	FACILITY SERVICES:	129	134	118	114	116
	FARM ADVISOR:	2	2	3	2	2
	HEALTH & HUMAN SERVICES:	348	360	386	351	355
	MUSEUMS:	7	7	7	7	7
	PERSONNEL:	18	22	22	22	22
	PLANNING DEPARTMENT:	36	39	44	42	43
	PUBLIC WORKS:	34	37	38	38	38
	TREASURER-TAX	25	25	25	25	25
	COLLECTOR:					
	VETERANS SERVICE OFFICE:	3	3	3	3	3
	Total Gen'l Fund Alloc./BOS Adopted Positions	1023	1069	1130	1047	1066
	(Incl. DA Family Support Prev. in Public Safety Fund)					
<u>OTHER OPER. FUNDS:</u>						
<u>COMM. SERV.</u>						
	HEALTH & HUMAN SVCS:	5	5	4	4	4
	Total CSD Fund Alloc./BOS Adopted Positions	5	5	4	4	4
<u>PUBLIC SAFETY</u>						
	DISTRICT ATTORNEY:	99	105	109	105	105
	PROBATION:	114	117	117	117	117
	SHERIFF:	382	392	404	395	399
	Total Public Safety Fund Alloc./BOS Adopted Positions	595	614	630	617	621
	(Excl. DA Family Support Prev. in Public Safety Fund)					

POSITION ALLOC. - FY 2000-01 SUMMARY FINAL BUDGET CONT'D.					
<u>PUBLIC WAYS (ROAD)</u>	PUBLIC WORKS:	142	144	145	145
	Total Road Fund Alloc./BOS Adopted Positions	142	144	145	145
<u>CAPITAL IMPVTS.</u>	FACILITY SERVICES:	0	0	15	15
	Total CIP Fund Alloc./BOS Adopted Positions	0	0	15	15
<u>LIBRARY</u>	COUNTY LIBRARY:	42	42	44	42
	Total Library Fund Alloc./BOS Adopted Positions		42	44	42
<u>MENTAL HEALTH (SYSTEMS OF CARE)</u>	HEALTH & HUMAN SVCS:	277	337	363	354
	Total Mental Health/SOC Fund Alloc./BOS Adopted Positions		337	363	354
TOTAL COUNTY OPERATING FUNDS ALLOC./BOS ADOPTED POSITIONS:		2084	2211	2331	2247
<u>COUNTY INTERNAL SERVICE & ENTERPRISE FUNDS:</u>					
	ADMINISTRATIVE SERVICES DEPARTMENT:	21	22	24	23
	COUNTY EXEC OFFICE:	10	9	10	10
	FACILITY SERVICES:	59	59	64	64
	HEALTH & HUMAN SVCS:	80	87	94	90
	PROBATION:	12	12	12	12
	PUBLIC WORKS:	52	53	56	56
TOTAL CO. ISF & ENTERPRISE FUNDS ALLOC./BOS ADOPTED POSITIONS		234	242	260	255
TOTAL COUNTY ALLOC./BOS ADOPTED POSITIONS		2318	2453	2591	2502

**FY 2000-01 COUNTY FINAL BUDGET BY
MAJOR EXPENDITURE FUNCTION**

MAJOR BUDGET EXPENDITURE FUNCTION	FY 1999-00 FINAL BUDGET	FY 2000-01 PROPOSED BUDGET	FY 2000-01 FINAL BUDGET	FNCT. % OF TOT. FNL. BUDGET
Gen'l. Govt. & Finance	\$36,135,385	\$37,768,709	\$41,585,704	15%
Capital Construction & Debt Service	21,170,209	22,503,883	23,279,407	8%
Public Protection & Courts	75,287,675	79,696,478	81,791,700	29%
Roads & Transportation	28,948,800	23,033,449	24,728,449	9%
Health & Social Services	36,593,173	43,303,913	41,396,985	15%
Public Assistance	41,556,961	39,595,827	39,945,667	14%
Education, Recreation & Promotion	10,029,232	9,401,776	11,015,392	4%
Contingencies & Reserve Additions	13,989,738	15,130,300	19,990,740	7%
TOTAL BUDGET USES BY FUNCTION	\$263,711,173	\$270,434,335	\$283,734,044	100%